

Taxation statistics 2009–10

Table 1: Capital gains tax

Net capital gains subject to tax, 1989–90 to 2009–10 income years^{1,2}

Notes:

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The 1989-90 to 2008–09 income year statistics reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition. Statistics for individuals have been updated for income years 2000-01 to 2008-09 inclusive, while statistics for funds and companies have been updated for income years 1989-90 to 2008-09.

2 The statistics for the 2009–10 income year were sourced from 2010 individual, company and fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. Therefore, caution should be exercised in making comparisons between the statistics for the 2009–10 and prior income years. For further information please refer to the 'Source of CGT statistics' section in the 'Capital gains tax' chapter of *Taxation statistics 2009–10*.

3 Refers to individual taxpayers with net tax greater than \$0.

4 Tax payable on net capital gains is estimated on an average tax rate basis, that is $\text{Tax payable} = [(\text{Net tax/Taxable income}) * \text{Net capital gain}]$. Tax payable on net capital gains data for companies and funds for the period from 1990 to 2007 were updated with the correct capital gains tax (CGT) calculation method as mentioned above. Prior to the 2007-08 year publication, CGT calculations for companies and funds were found to be in error (gross tax was used rather than net tax). Therefore, caution should be taken in making comparisons between the data in previous editions of *Taxation statistics*.

5 Refers to company taxpayers with net tax greater than \$0.

6 Refers to fund taxpayers with net tax greater than \$0.

7 Totals may slightly differ from sum of components due to rounding.

Taxation statistics 2009–10

Table 1: Capital gains tax

Net capital gains subject to tax, 1989–90 to 2009–10 income years^{1,2}

		1989–90 ¹	1990–91 ¹	1991–92 ¹	1992–93 ¹	1993–94 ¹	1994–95 ¹
Taxable individuals³							
Number with net capital gains	no.	n.a.	n.a.	n.a.	215,580	346,025	270,925
Net capital gains	\$	n.a.	n.a.	n.a.	1,080,459,779	2,279,948,025	1,554,784,206
Tax payable on gains ⁴	\$	n.a.	n.a.	n.a.	258,766,439	562,569,559	365,350,699
Taxable companies⁵							
Number with net capital gains	no.	3,975	3,110	3,470	4,365	7,230	6,885
Net capital gains	\$	549,700,401	373,479,667	275,360,404	539,520,139	2,017,701,789	1,560,670,490
Tax payable on gains ⁴	\$	142,384,405	103,747,949	90,495,420	175,193,189	421,792,331	331,046,059
Taxable funds⁶							
Number with net capital gains	no.	3,825	2,625	4,470	6,705	14,885	11,345
Net capital gains	\$	429,889,456	241,594,747	238,725,947	470,846,258	3,234,020,630	794,911,610
Tax payable on gains ⁴	\$	28,488,947	18,739,733	25,435,375	36,987,237	482,915,917	55,916,338
Total⁷							
Number with net capital gains	no.	n.a.	n.a.	n.a.	226,650	368,140	289,155
Net capital gains	\$	n.a.	n.a.	n.a.	2,090,826,176	7,531,670,444	3,910,366,306
Tax payable on gains ⁴	\$	n.a.	n.a.	n.a.	470,946,865	1,467,277,807	752,313,096

Taxation statistics 2009–10

Table 1: Capital gains tax

Net capital gains subject to tax, 1989–90 to 2009–10 income years^{1,2}

		1995–96 ¹	1996–97 ¹	1997–98 ¹	1998–99 ¹	1999–2000 ¹
Taxable individuals³						
Number with net capital gains	no.	375,380	600,265	731,085	823,000	878,245
Net capital gains	\$	2,148,726,355	3,102,757,987	4,839,212,571	6,607,132,633	5,970,176,754
Tax payable on gains ⁴	\$	516,176,843	762,083,183	1,201,330,646	1,705,027,494	1,811,201,820
Taxable companies⁵						
Number with net capital gains	no.	7,975	10,815	12,725	14,065	15,880
Net capital gains	\$	1,960,445,049	3,239,845,383	4,215,303,775	6,435,662,756	7,605,824,702
Tax payable on gains ⁴	\$	422,426,874	658,537,913	916,051,947	1,576,689,635	2,041,374,181
Taxable funds⁶						
Number with net capital gains	no.	19,995	31,335	40,795	47,040	63,980
Net capital gains	\$	2,198,441,964	3,807,423,163	8,751,363,900	6,918,609,588	7,931,824,602
Tax payable on gains ⁴	\$	171,831,794	343,722,721	920,706,808	711,213,445	799,732,251
Total⁷						
Number with net capital gains	no.	403,350	642,415	784,605	884,100	958,105
Net capital gains	\$	6,307,613,368	10,150,026,533	17,805,880,246	19,961,404,977	21,507,826,058
Tax payable on gains ⁴	\$	1,110,435,511	1,764,343,817	3,038,089,401	3,992,930,574	4,652,308,252

Taxation statistics 2009–10

Table 1: Capital gains tax

Net capital gains subject to tax, 1989–90 to 2009–10 income years^{1,2}

		2000–01 ¹	2001–02 ¹	2002–03 ¹	2003–04 ¹	2004–05 ¹
Taxable individuals³						
Number with net capital gains	no.	1,199,220	942,535	701,975	858,950	1,028,460
Net capital gains	\$	5,774,832,916	6,482,462,571	6,926,319,377	10,544,182,541	12,623,569,123
Tax payable on gains ⁴	\$	1,968,050,729	2,139,423,692	2,314,571,884	3,585,208,926	4,273,413,176
Taxable companies⁵						
Number with net capital gains	no.	14,425	14,815	12,735	16,700	19,680
Net capital gains	\$	5,350,921,499	4,438,969,766	3,499,232,272	4,992,325,041	7,378,391,233
Tax payable on gains ⁴	\$	1,191,422,801	978,011,897	852,257,170	1,334,717,658	1,731,314,701
Taxable funds⁶						
Number with net capital gains	no.	59,610	57,195	41,125	55,765	80,410
Net capital gains	\$	5,278,374,962	2,728,623,720	1,035,416,312	1,655,364,485	6,921,816,674
Tax payable on gains ⁴	\$	467,957,670	270,549,335	118,866,844	187,325,734	663,328,874
Total⁷						
Number with net capital gains	no.	1,273,255	1,014,545	755,835	931,415	1,128,550
Net capital gains	\$	16,404,129,377	13,650,056,057	11,460,967,961	17,191,872,067	26,923,777,030
Tax payable on gains ⁴	\$	3,627,431,200	3,387,984,924	3,285,695,898	5,107,252,318	6,668,056,751

Taxation statistics 2009–10

Table 1: Capital gains tax

Net capital gains subject to tax, 1989–90 to 2009–10 income years^{1,2}

		2005–06 ¹	2006–07 ¹	2007–08 ¹	2008–09 ¹	2009–10 ²
Taxable individuals³						
Number with net capital gains	no.	1,065,305	1,200,840	1,128,695	420,420	425,370
Net capital gains	\$	16,475,904,114	25,528,029,263	22,657,329,944	10,118,167,926	10,348,786,653
Tax payable on gains ⁴	\$	5,483,349,046	8,082,785,474	7,361,694,543	3,181,467,887	3,207,900,417
Taxable companies⁵						
Number with net capital gains	no.	19,860	23,055	20,165	9,245	9,190
Net capital gains	\$	14,231,681,280	22,860,878,706	17,235,881,376	10,377,551,266	6,047,251,686
Tax payable on gains ⁴	\$	3,247,385,441	5,259,723,504	3,831,512,502	2,915,106,274	1,699,150,920
Taxable funds⁶						
Number with net capital gains	no.	96,280	122,860	107,600	35,830	34,755
Net capital gains	\$	18,119,589,071	26,203,495,922	11,484,076,293	1,046,378,105	1,284,009,563
Tax payable on gains ⁴	\$	1,699,447,841	2,784,930,494	1,126,768,039	145,194,200	147,744,088
Total⁷						
Number with net capital gains	no.	1,181,445	1,346,760	1,256,465	465,495	469,315
Net capital gains	\$	48,827,174,465	74,592,403,891	51,377,287,613	21,542,097,297	17,680,047,902
Tax payable on gains ⁴	\$	10,430,182,328	16,127,439,472	12,319,975,084	6,241,768,361	5,054,795,425